

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301
Indianapolis, IN 46204
(317) 233-0696
<http://www.in.gov/legislative>

FISCAL IMPACT STATEMENT

LS 6801

BILL NUMBER: HB 1269

NOTE PREPARED: Dec 30, 2010

BILL AMENDED:

SUBJECT: Recreational Vehicle Excise Tax.

FIRST AUTHOR: Rep. Saunders

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL
DEDICATED
FEDERAL**

IMPACT: State & Local

Summary of Legislation: This bill provides that a recreational vehicle is presumed to be permanently located in Indiana if the recreational vehicle (RV) is not registered under the motor vehicle laws of any state and has remained parked on the same campground space for at least six months as of March 1 of a particular year. It specifies that the RV and truck camper excise tax applies to RVs that are not registered in any state but are permanently located in Indiana.

The bill requires the county assessor to determine which RVs are not registered but are permanently located in Indiana and it requires campground owners to submit certain information to the county assessor. The bill also requires the county treasurer to bill the RV owners that are not registered but are permanently located in Indiana.

This bill also requires the county assessor to assist in identifying the taxing units entitled to receive a portion of the taxes collected with respect to unregistered recreational vehicles that are permanently located in Indiana.

Effective Date: Upon passage.

Explanation of State Expenditures: The Bureau of Motor Vehicles (BMV) would be required to provide assistance to county assessors and county treasurers as necessary under this bill. The BMV could incur minimal administrative costs to assist local officials. The fund affected is the Motor Vehicle Highway Account, which supports the BMV.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: Under current law, an excise tax applies to truck campers and to RVs that are registered in Indiana. The RV excise tax is payable to the BMV at the time of vehicle registration.

Beginning in 2012, in addition to RVs registered in Indiana and truck campers owned by Indiana residents, this bill would impose the RV excise tax on RVs that are permanently located in Indiana but not registered in Indiana or any other state.

Under the bill, campground owners would be required to submit a report to the county assessor each year by April 14th that identifies persons occupying spaces on March 1st, the date that the RV was parked at the campground, the year and model of the RV, and whether the RV displays a license plate from Indiana or any other state.

An RV that (1) is located in Indiana on March 1st, (2) has been parked on the same campground space for at least 6 months, and (3) is not registered in Indiana or another state, is presumed to be permanently located in Indiana under this bill.

The county assessor would determine by August 14th whether or not an RV is permanently located in Indiana. By August 19th, the assessor would report to the county treasurer the tax liability and the name and address of the owner if the RV is not registered in Indiana. The county treasurer would mail an RV excise tax bill to the owner by August 31st with taxes due by September 30th.

RV excise tax is distributed to the local civil taxing units and school corporations. This bill would provide an increase in RV excise tax revenue in areas where RVs subject to the tax under this bill are located. There is currently no estimate of the number of RVs that would be affected by this bill.

State Agencies Affected: Bureau of Motor Vehicles.

Local Agencies Affected: County assessors; County treasurers; Local civil taxing units and school corporations.

Information Sources:

Fiscal Analyst: Bob Sigalow, 317-232-9859.